

FIRST REGULAR SESSION

HOUSE BILL NO. 595

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PARKER, SCHNEIDER, SMITH (14), SUTHERLAND,
BEARDEN (Co-sponsors) AND GREEN.

Read 1st time March 4, 2003, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1862L.011

AN ACT

To repeal section 67.700, RSMo, and to enact in lieu thereof one new section relating to sales tax for capital improvements imposed in certain counties.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 67.700, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.700, to read as follows:

67.700. 1. Any county, as defined in section 67.724, may, by ordinance or order, impose a sales tax on all retail sales made in such county which are subject to taxation [under the provisions of] **pursuant to** sections 144.010 to 144.525, RSMo, for any capital improvement purpose designated by the county in its ballot of submission to its voters; provided, however, that no ordinance or order enacted pursuant to the authority granted by sections 67.700 to 67.727 shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax [under the provisions of] **pursuant to** sections 67.700 to 67.727. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (county's name) impose a countywide sales tax at the rate of (insert amount) for a period of (insert number) years from the date on which such tax is first imposed for the purpose of (insert capital improvement purpose)?

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

17 ☐ YES

☐ NO

18

19 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
20 to the question, place an "X" in the box opposite "NO".

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
23 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
24 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
25 governing body of the county shall have no power to impose the sales tax authorized by sections
26 67.700 to 67.727 unless and until the governing body of the county shall again have submitted
27 another proposal to authorize it to impose the sales tax [under the provisions of] **pursuant to**
28 sections 67.700 to 67.727 and such proposal is approved by a majority of the qualified voters
29 voting thereon.

30 3. All revenue received by a county from the tax authorized by sections 67.700 to 67.727
31 which has been designated for a certain capital improvement purpose shall be deposited in a
32 special trust fund and shall be used solely for such designated purpose. Upon the expiration of
33 the period of years approved by the voters [under] **pursuant to** subsection 2 of this section or
34 if the tax authorized by sections 67.700 to 67.727 is repealed [under] **pursuant to** section
35 67.721, all funds remaining in the special trust fund shall continue to be used solely for such
36 designated capital improvement purpose including the payment of principal and interest on any
37 bonds issued to pay for such capital improvement. Any funds in such special trust fund which
38 are not needed for current expenditures may be invested by the governing body in accordance
39 with applicable laws relating to the investment of other county funds.

40 4. The sales tax may be imposed at a rate of one-eighth of one percent, **one-fifth of one**
41 **percent**, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on
42 the receipts from the sale at retail of all tangible personal property or taxable services at retail
43 within the county adopting such tax, if such property and services are subject to taxation by the
44 state of Missouri [under the provisions of] **pursuant to** sections 144.010 to 144.525, RSMo.

45 5. In addition to the rates provided in subsection 4 of this section, any county of the first
46 [class without a charter form of government] **classification** which adjoins a county of the first
47 [class] **classification** containing part of a city containing more than three hundred fifty thousand
48 inhabitants and which also adjoins a county of the third [class] **classification** having a township
49 form of government shall also be authorized to (1) levy such sales tax at a rate of one-eighth of
50 one percent; or (2) levy such sales tax at a rate of one-fourth of one percent in conjunction with
51 a reduction in its property tax levy or levies for general revenues or for funding the maintenance
52 of roads and bridges, or both, for each year in which the sales tax is imposed. Such reduction

53 shall be in an amount sufficient to decrease the property taxes it will collect by not less than fifty
54 percent of the sales tax revenue collected in the tax year for which the property taxes are being
55 levied. If in the immediately preceding year a county actually collected less sales tax revenue
56 than was projected for purposes of reducing its property tax levy or levies, the county shall adjust
57 its property tax levy or levies for the current year to reflect such decrease. Any such county
58 seeking voter approval of the sales tax alternative authorized in this subsection shall include in
59 the ballot of submission authorized in subsection 2 of this section language clearly stating the
60 appropriate percentage of the sales tax revenue shall be used for property tax reduction as
61 provided herein. For purposes of this subsection, the term "sales tax revenue collected" shall
62 have the meaning provided in section 67.500.